



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 208**

### **Disability insurance - deductibility of premiums and assessability of benefits**

## **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 208 was issued to confirm that the Commissioner had changed his policy in light of the decision of the High Court in *FC of T v. Smith* 81 ATC 4114; 11 ATR 538. The law in relation to this matter is now well settled.

The Ruling is no longer necessary and is therefore withdrawn

**Commissioner of Taxation**

8 October 1997

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